

CERTIFICATE

To the Clerk of Crawford County, State of Kansas

We, the undersigned, officers of

City of Cherokee

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2015; and (3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

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|---|---------------|----------|-----------------------------------|-------------------------------|--------------------------------------|
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| Computation to Determine Limit for 2015 | | 2 | | | |
| Allocation of MVT, RVT, and 16/20M Vehicle | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
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| Statement of Lease-Purchases | | 6 | | | |
| | | | | | |
| Fund | K.S.A. | | | | |
| General | 12-101a | 7 | 251,987 | 66,948 | 37.781 |
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| Special Highway | | 8 | 78,677 | | |
| Special Parks & Recreation | | 8 | 12,192 | | |
| Water Utility | | 9 | 367,795 | | |
| Sewer Utility | | 9 | 42,987 | | |
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| Non-Budgeted Funds-A | | 10 | | | |
| | | | | | |
| Totals | | XXXXXX | 753,638 | 66,948 | 37.781 |
| Notice of the vote to adopt required to be published and attached to the budget | | | No | County Clerk's Use Only | |
| Budget Summary | | 11 | | | 1,772,044 |
| Neighborhood Revitalization Rebate | | | | | Nov 1, 2014 Total Assessed Valuation |

Assisted by:

Philip A. Jarred, CPA

Jarred, Gilmore & Phillips, PA

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Chanute, Ks 66720

Email:

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Attest:

County Clerk

2014

Page No. 1

Governing Body

City of Cherokee

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2014 budget | + \$ 61,243 |
| 2. Debt service levy in 2014 budget | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 61,243 |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-----------|-------------------|
| 4. New improvements for 2014: | + 128,666 | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + 20,330 | |
| 5b. Personal property 2013 | - 25,605 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | | (Use Only if > 0) |
| 6. Valuation of annexed territory for 2014: | | |
| 6a. Real estate | + 0 | |
| 6b. State assessed | + 0 | |
| 6c. New improvements | - 0 | |
| 6d. Total adjustment (sum of 6a, 6b, and 6c) | + 0 | |
| 7. Valuation of property that has changed in use during 2014: | | 0 |
| 8. Total valuation adjustment (sum of 4, 5c, 6d & 7) | | 128,666 |
| 9. Total estimated valuation July 1, 2014 | 1,774,736 | |
| 10. Total valuation less valuation adjustment (9 minus 8) | | 1,646,070 |
| 11. Factor for increase (8 divided by 10) | | 0.07817 |
| 12. Amount of increase (11 times 3) | + \$ | 4,787 |
| 13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12) | \$ | 66,030 |
| 14. Debt service levy in this 2015 budget | | 0 |
| 15. 2015 tax levy, including debt service, prior to CPI adjustment (13 plus 14) | | 66,030 |
| 16. Consumer Price Index for all urban consumers for calendar year 2013 | | 1.50% |
| 17. Consumer Price Index adjustment (3 times 16) | \$ | 919 |
| 18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17) | \$ | 66,949 |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2015

Allocation of Motor, Recreational, 16/20M Vehicle Tax

| Budgeted Funds for 2014 | Budget Tax Levy Amount for 2013 | Allocation for Year 2015 | | |
|----------------------------|------------------------------------|--------------------------|------------|------------|
| | | MVT | RVT | 16/20M Veh |
| General | 61,243 | 16,979 | 120 | 112 |
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| TOTAL | 61,243 | 16,979 | 120 | 112 |

| | | |
|---|--------|-----|
| County Treas Motor Vehicle Estimate | 16,979 | |
| County Treasurers Recreational Vehicle Estimate | | 120 |
| County Treasurers 16/20M Vehicle Estimate | | 112 |

| | | |
|-----------------------------|----------------|---------|
| Motor Vehicle Factor | <u>0.27724</u> | |
| Recreational Vehicle Factor | <u>0.00196</u> | |
| 16/20M Vehicle Factor | | 0.00183 |

Page No. 5

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

| Item Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1 2014 | Payments Due 2014 | Payments Due 2015 |
|----------------|---------------|---------------------------|-----------------|---|---------------------------------|-------------------|-------------------|
| Storm Shelter | 6/21/2012 | 120 | 3.13 | 70,000 | 60,841 | 8,163 | 8,163 |
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| Totals | | | | | 60,841 | 8,163 | 8,163 |

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget

Page No. 7

City of Cherokee

FUND PAGE - GENERAL

Adopted Budget

General

[illegible]

City of Cherokee

2015

| Adopted Budget General Fund - Detail Expenditures | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| Expenditures: | | | |
| General Administration | | | |
| Personal Services | 24,486 | 37,606 | 41,371 |
| Contractual Services | 35,832 | 35,076 | 38,000 |
| Commodities | 14,225 | 7,232 | 9,000 |
| Capital Outlay | 3,850 | 186 | 0 |
| | | | |
| | | | |
| Total | 78,393 | 80,100 | 88,371 |
| Police Department | | | |
| Personal Services | 51,095 | 55,444 | 60,988 |
| Contractual Services | 11,812 | 5,026 | 9,800 |
| Commodities | 10,446 | 6,672 | 13,000 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 73,353 | 67,142 | 83,788 |
| Fire Department | | | |
| Personal Services | 3,133 | 3,200 | 3,520 |
| Contractual Services | 6,128 | 5,850 | 6,500 |
| Commodities | 2,741 | 2,399 | 3,800 |
| Capital Outlay | 1,548 | 0 | 1,000 |
| Total | 13,550 | 11,449 | 14,820 |
| Street Department | | | |
| Personal Services | 5,155 | 9,586 | 10,545 |
| Contractual Services | 9,542 | 13,632 | 21,000 |
| Commodities | 5,912 | 4,040 | 7,500 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 20,609 | 27,258 | 39,045 |
| Parks and Recreation Department | | | |
| Personal Services | 1,234 | 0 | 0 |
| Contractual Services | 442 | 2,043 | 2,050 |
| Commodities | 109 | 0 | 1,500 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 1,785 | 2,043 | 3,550 |
| Cemetery Department | | | |
| Personal Services | 1,235 | 0 | 0 |
| Contractual Services | 8,250 | 10,247 | 13,000 |
| Commodities | 225 | 0 | 1,250 |
| Capital Outlay | 0 | 0 | 0 |
| Total | 9,710 | 10,247 | 14,250 |
| Debt Service Department | | | |
| Lease Purchase - Storm Shelter | 8,163 | 8,163 | 8,163 |
| | | | |
| | | | |
| Total | 8,163 | 8,163 | 8,163 |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| Page Total | 205,563 | 206,402 | 251,987 |

(Note: Should agree with general sub-totals.)

City of Cherokee

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 23,942 | 37,437 | 57,887 |
| Receipts: | | | |
| State of Kansas Gas Tax | 18,068 | 18,310 | 18,460 |
| County Transfers Gas | 2,364 | 2,250 | 2,330 |
| | | | |
| Interest on Idle Funds | 0 | | |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 20,432 | 20,560 | 20,790 |
| Resources Available: | 44,374 | 57,997 | 78,677 |
| Expenditures: | | | |
| Street Maintenance | | | |
| Personal Services | 0 | 0 | 10,000 |
| Contractual Services | 476 | 0 | 18,000 |
| Commodities | 658 | 110 | 15,000 |
| Capital Outlay | 5,803 | 0 | 35,677 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 6,937 | 110 | 78,677 |
| Unencumbered Cash Balance Dec 31 | 37,437 | 57,887 | 0 |
| 2013/2014/2015 Budget Authority Amount | 43,776 | 62,742 | 78,677 |

Adopted Budget

| Special Parks & Recreation | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 6,703 | 8,628 | 10,302 |
| Receipts: | | | |
| Alcohol Liquor Tax | 1,786 | 1,409 | 1,625 |
| Special Parks & Rec Distribution | 192 | 265 | 265 |
| | | | |
| Interest on Idle Funds | 0 | | |
| Miscellaneous | 0 | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 1,978 | 1,674 | 1,890 |
| Resources Available: | 8,681 | 10,302 | 12,192 |
| Expenditures: | | | |
| Culture & Recreation | | | |
| Personal Services | 0 | 0 | 0 |
| Contractual Services | 0 | 0 | 2,000 |
| Commodities | 53 | 0 | 2,000 |
| Capital Outlay | 0 | 0 | 8,192 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 53 | 0 | 12,192 |
| Unencumbered Cash Balance Dec 31 | 8,628 | 10,302 | 0 |
| 2013/2014/2015 Budget Authority Amount | 8,217 | 9,860 | 12,192 |

City of Cherokee

2015

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Water Utility | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 61,557 | 68,269 | 99,391 |
| Receipts: | | | |
| Charges to Customers | | | |
| Water Sales | 211,752 | 264,472 | 265,000 |
| Connections | 1,030 | 164 | 164 |
| Penalties | 3,302 | 3,240 | 3,240 |
| Interest on Idle Funds | | 0 | 0 |
| Miscellaneous | 203 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 216,287 | 267,876 | 268,404 |
| Resources Available: | 277,844 | 336,145 | 367,795 |
| Expenditures: | | | |
| Production & Distribution | | | |
| Personal Services | 86,470 | 88,906 | 97,797 |
| Contractual Services | 26,460 | 39,824 | 40,000 |
| Commodities | 60,717 | 62,462 | 63,000 |
| Capital Outlay | 15,928 | 25,562 | 126,398 |
| Operating Transfers to | | | |
| General Fund | 20,000 | 20,000 | 40,600 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 209,575 | 236,754 | 367,795 |
| Unencumbered Cash Balance Dec 31 | 68,269 | 99,391 | 0 |
| 2013/2014/2015 Budget Authority Amount | 247,826 | 301,545 | 367,795 |

Adopted Budget

| Sewer Utility | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1 | 31,058 | -19,992 | -9,013 |
| Receipts: | | | |
| Charges for Service+B64es | | | |
| Sewer Charges | 55,852 | 51,506 | 52,000 |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 70 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 55,922 | 51,506 | 52,000 |
| Resources Available: | 86,980 | 31,514 | 42,987 |
| Expenditures: | | | |
| Treatment & Distribution | | | |
| Personal Services | 16,917 | 5,000 | 6,600 |
| Contractual Services | 20,983 | 29,456 | 12,000 |
| Commodities | 22,322 | 6,071 | 10,000 |
| Capital Outlay | 46,750 | 0 | 14,387 |
| Does miscellaneous exceed 10% Total Exp | | | |
| Total Expenditures | 106,972 | 40,527 | 42,987 |
| Unencumbered Cash Balance Dec 31 | -19,992 | -9,013 | 0 |
| 2013/2014/2015 Budget Authority Amount | 91,721 | 68,143 | 42,987 |

See Tab A

See Tab B

See Tab D

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2013 is to be shown)

Non-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Cherokee
will meet on August 12, 2014 at 6:30 PM at Cherokee City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual for 2013 | | Current Year Estimate for 2014 | | Proposed Budget for 2015 | | |
|---|----------------------------|----------------------|--------------------------------|----------------------|--------------------------------------|----------------------------------|------------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Estimate Tax Rate * |
| General | 205,563 | 37.592 | 206,402 | 37.833 | 251,987 | 66,948 | 37.723 |
| Special Highway | 6,937 | | 110 | | 78,677 | | |
| Special Parks & Recreation | 53 | | | | 12,192 | | |
| Water Utility | 209,575 | | 236,754 | | 367,795 | | |
| Sewer Utility | 106,972 | | 40,527 | | 42,987 | | |
| Non-Budgeted Funds-A | 1,117 | | | | | | |
| Totals | 530,217 | 37.592 | 483,793 | 37.833 | 753,638 | 66,948 | 37.723 |
| Less: Transfers | 20,000 | | 20,000 | | 40,600 | | |
| Net Expenditure | 510,217 | | 463,793 | | 713,038 | | |
| Total Tax Levied | 60,692 | | 61,243 | | xxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,614,507 | | 1,618,785 | | 1,774,736 | | |
| Outstanding Indebtedness, January 1, | 2012 | | 2013 | | 2014 | | |
| G.O. Bonds | 45,000 | | 0 | | 0 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 3,450 | | 66,994 | | 0 | | |
| Lease Purchase Principal | 0 | | 0 | | 60,841 | | |
| Total | 48,450 | | 66,994 | | 60,841 | | |

*Tax rates are expressed in mills

City of Cherokee

City Official Title: City Clerk

5692

AFFIDAVIT OF PUBLICATION

(Published in the Morning Sun on July 30, 2014)
NOTICE OF BUDGET HEARING

The governing body of

City of Cherokee

will meet on August 12, 2014 at 6:30 PM at Cherokee City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cherokee City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2013 | | Current Year Estimate for 2014 | | Proposed Budget for 2015 | |
|----------------------------|----------------------------|-------------------|--------------------------------|-------------------|-----------------------------------|-------------------------------|
| | Expenditures | Actual Tax Rate * | Expenditures | Actual Tax Rate * | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax |
| FUND | | | | | | Estimate Tax * |
| General | 205,563 | 37.592 | 206,402 | 37.833 | 251,967 | 66,946 |
| Special Highway | 6,937 | | 110 | | 78,677 | 37,723 |
| Special Parks & Recreation | 53 | | | | 12,192 | |
| Water Utility | 209,575 | | 236,754 | | 367,795 | |
| Sewer Utility | 106,972 | | 43,009 | | 77,505 | |
| Non-Budgeted Funds-A | 1,117 | | | | | |
| Totals | 530,217 | 37.592 | 486,275 | 37.833 | 786,156 | 66,946 |
| Less: Transfers | 20,000 | | 20,000 | | 40,600 | |
| Net Expenditure | 510,217 | | 466,275 | | 747,556 | |
| Total Tax Levied | 60,692 | | 61,243 | | xxxxxxx00000 | |
| Assessed Valuation | 1,614,507 | | 1,618,795 | | 1,774,736 | |

Outstanding indebtedness:

January 1, 2012

G.O. Bonds

Revenue Bonds

Other

Lease Purchase Principal

Total

2013

0

0

0

66,994

66,994

2014

0

0

0

60,841

60,841

*Tax rates are expressed in mills

City of Cherokee

City Official Title: City Clerk

STATE OF KANSAS
 FORD COUNTY

SS. }

sh, being first duly sworn, Deposes and says:

at he is Editor of The Morning Sun, a daily Newspaper printed in the State of Kansas, led in and of general circulation in Crawford County, Kansas, with a general paid on a daily basis in Crawford County, Kansas, and that said newspaper is not a trade, fraternal publication.

d newspaper is a weekly published at least weekly 50 times a year; has been so continuously and uninterruptedly in said county and state for a period of more than five to the first publication of said notice; and has been admitted at the post office of Kansas, in said County as second class matter.

at the attached notice is a true copy thereof and was published in the regular and e of said newspaper for one (1) consecutive day, the first thereof being made as aforesaid on the 30th day of July, 2014, subsequent publications being made on the following dates:

5th

6th

7th

Editor

ed and sworn to before me this 30th day of July

Linda L. Bush
 Notary Public

n expires: November 16, 2016

\$ 125.66

Additional copies \$

